BFL ASSET FINVEST LIMITED

Regd. Office: 1, Taranagar, Ajmer Road, Jaipur - 302 006, Ph.: 9214018877

CIN: L45201RJ1995PLC010646, Website: www.bfllfin.com, E-mail: bfldevelopers@gmail.com

Part I

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026

Rs. In Lakhs

S.No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
	Income						
1	**Revenue from Operations**	**286.12**	**1,349.03**	**252.68**	**1,635.15**	**1,215.63**	**1,982.15**
	(i) Interest Income	-	-	-	-	-	-
	(ii) Dividend Income	17.02	1.89	16.35	18.91	16.74	23.96
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees and Commision Income	-	-	-	-	-	-
	(v)Net gain on fair value Changes	-	-	-	-	-	-
	(vi)Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(vii)Sale of Products (including excise duty)	665.75	556.70	261.71	1,222.44	714.24	1,944.28
	(viii)Sale of Services	-	-	-	-	-	-
	(ix)Net Gain from F&O	(396.65)	790.45	(25.38)	393.80	484.64	13.91
	(x) Other Operating Revenue	-	-	-	-	-	-
2	Other Income	28.26	50.50	(39.73)	78.76	(40.25)	(121.11)
3	**Total Income (1+2)**	**314.38**	**1,399.53**	**212.95**	**1,713.91**	**1,175.38**	**1,861.04**
	Expenses						
	(i) Cost of material consumed	-	-	-	-	-	-
	(ii) Purchase of Stock-in-trade	1,225.66	450.36	306.86	1,676.02	983.25	2,559.08
	(iii) Changes in inventories of finished goods, work-in-progress and stock-in trade	(469.34)	(375.48)	11.21	(844.82)	(394.89)	(310.47)
	(iv) Employee benefits expense	14.37	14.49	14.57	28.86	28.09	57.34
	(v) Finance Costs	26.18	37.78	5.37	63.96	9.53	63.57
	(vi) Fees and Commission expense	-	-	-	-	-	-
	(vii) Depreciation, depletion and amortisation expense	-	-	-	-	-	-
	(viii) Net loss on fair value changes	-	-	-	-	-	-
	(ix)Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(x) Impairement on financial instruments	-	-	-	-	-	-
	Other expenses	23.94	22.46	10.47	46.40	25.44	51.38
4	**Total Expenses**	**820.81**	**149.61**	**348.48**	**970.42**	**651.42**	**2,420.89**
5	**Profit/Loss before Exceptional and extraordinary items and tax (3-4)**	**(506.43)**	**1,249.92**	**(135.52)**	**743.49**	**523.96**	**(559.85)**
6	Exceptional Items	-	-	-	-	-	-
7	**Profit/Loss before extraordinary items and tax (5+6)**	**(506.43)**	**1,249.92**	**(135.52)**	**743.49**	**523.96**	**(559.85)**
8	Extraordinary Items	-	-	-	-	-	-
9	**Profit before Tax (7-8)**	**(506.43)**	**1,249.92**	**(135.52)**	**743.49**	**523.96**	**(559.85)**
10	**Tax expenses**	-	-	-	-	-	(2.19)
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Previous Period	-	-	-	-	-	(2.19)
11	**Profit for the period from continuing operations (9-10)**	**(506.43)**	**1,249.92**	**(135.52)**	**743.49**	**523.96**	**(557.66)**
12	**Profit/loss from discontinued operations before tax**	-	-	-	-	-	-
13	**Tax expenses from discontinued operations**	-	-	-	-	-	-
14	**Profit/loss from discontinued operations (after tax)**	-	-	-	-	-	-
15	**Total Profit for the period (11+14)**	**(506.43)**	**1,249.92**	**(135.52)**	**743.49**	**523.96**	**(557.66)**
16	**Other Comprehensive Income (OCI)**	-	-	-	-	-	-
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Fair value changes on equity instruments through other comprehensive income	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Sub Total (A)	-	-	-	-	-	-
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Sub Total (B)	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-	-	-
17	**Total Comprehensive Income for the period (15+16)**	**(506.43)**	**1,249.92**	**(135.52)**	**743.49**	**523.96**	**(557.66)**
18	Paid up equity share capital (Face Value Rs. 10/- per share)	1,020.35	1,020.35	1,020.35	1,020.35	1,020.35	1,020.35
19	Reserve excluding Revaluation Reserves	-	-	-	-	-	22.12
20	Earning Per Share (EPS)(not annualised) In Rs. -Basic -Diluted	(4.96)	12.25	(1.33)	7.29	5.14	(5.47)

ABSM & ASSOCIATES FRN: 015966C JAIPUR Chartered Accountants

BFL ASSET FINVEST LIMITED Tara Nagar Jaipur (Raj.)

Explanatory notes to the Statement of Standalone Unaudited Financial Results for the Quarter and Half-Year ended September 30, 2026.

1 The above unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under secton 133 of the Companies Act 2013 ('the Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India. Any application guidance/ clarifications/directions issued by the Reserve Bank of India, Ministry of Corporate Affairs or other regulators are implemented as and when they are issued/ applicable.

2 **STATEMENT OF ASSETS & LIABILITIES AS ON SEPTEMBER 30, 2026**

Rs. In Lakhs

	PARTICULARS	Half Year 30-09-2026 (Un-Audited)	Year Ended 31-03-2026 (Audited)
I	**ASSETS**		
	(1) Financial Assets		
	(a) Cash & Cash Equivalents	7.53	8.01
	(b) Bank Balance other than (a) above	-	-
	(c) Derivative financial instruments	-	-
	(d) Receivables	-	-
	(i) Trade Receivables	876.66	746.31
	(ii) Other Receivables	-	-
	(e) Loans	-	-
	(f) Investments	0.16	0.16
	(g) Other Financial Assets	7.66	5.67
	Sub-Total - Financial Assets	**892.01**	**760.15**
	(2) Non-Financial Assets		
	(a) Inventories	2,561.86	1,717.04
	(b) Current Tax Assets (Net)	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Investment Property	-	-
	(e) Biological Assets other than bearer plants	-	-
	(f) Property, plant and equipment	-	-
	(g) Capital work-in progress	-	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	-	-
	(j) Other intangible assets	-	-
	(k) Other Non Financial Assets	-	-
	Sub-Total - Non Financial Assets	**2,561.86**	**1,717.04**
	TOTAL - ASSETS	**3,453.87**	**2,477.19**
II	**EQUITY & LIABILITIES**		
	(1) LIABILITIES		
	(1.1) Financial Liabilities		
	(a) Derivative Financial Instruments	-	-
	(b) Payables	-	-
	(I) Trade payables	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises	0.14	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.32	0.12
	(II) Other payables	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(c) Debt Securities	-	-
	(d) Borrowings (other than debt securities)	1,659.80	1,425.87
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other Financial Liabilities	3.72	3.55
	Sub-Total- Financial Liabilities	**1,663.98**	**1,429.54**
	(1.2) Non-Financial Liabilities		
	(a) Current Tax Liabililites (net)	-	-
	(b) Provisions	0.22	0.33
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other Non-Financial Liabilities	3.72	4.85
	Sub-Total- Non Financial Liabilities	**3.94**	**5.18**
	TOTAL LIABILITIES	**1,667.91**	**1,434.72**
	(2) Equity		
	(a) Equity Share Capital	1,020.35	1,020.35
	(b) Other Equity	765.61	22.12
	TOTAL EQUITY	**1,785.96**	**1,042.47**
	TOTAL EQUITY AND LIABILITIES	**3,453.87**	**2,477.19**

ABSM & ASSOCIATES Chartered Accountants FRN: 015966C JAIPUR

BFL ASSET FINVEST LIMITED Tara Nagar Jaipur (Raj.)

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3

	Particulars	For the period ended on September 30, 2026 (Unaudited) ₹ IN LAKH Amount	For the period ended on September 30, 2025 (Unaudited) ₹ IN LAKH Amount
A	**Cash flow from operating activities**		
	N.P. before tax	743.49	523.96
	Adjustments for		
	Adjustments for finance costs	63.96	9.53
	Adjustments for decrease (increase) in inventories	(844.82)	(394.89)
	Adjustments for decrease (increase) in trade receivables, current	(130.35)	15.27
	Adjustments for decrease (increase) in trade receivables, non-current	-	-
	Adjustments for decrease (increase) in other current assets	-	-
	Adjustments for decrease (increase) in other non-current assets	-	-
	Adjustments for other financial assets, non-current	-	-
	Adjustments for other financial assets, current	(1.99)	(1.84)
	Adjustments for other bank balances	-	-
	Adjustments for increase (decrease) in trade payables, current	0.33	0.17
	Adjustments for increase (decrease) in trade payables, non-current	-	-
	Adjustments for increase (decrease) in other current liabilities	(1.14)	(0.17)
	Adjustments for increase (decrease) in other non-current liabilities	-	-
	Adjustments for depreciation and amortisation expense	-	-
	Adjustments for impairment loss reversal of impairment loss recognised in profit or	-	-
	Adjustments for provisions, current	(0.11)	3.28
	Adjustments for provisions, non-current	-	-
	Adjustments for other financial liabilities, current	0.17	-
	Adjustments for other financial liabilities, non-current	-	-
	Adjustments for unrealised foreign exchange losses gains	-	-
	Adjustments for dividend income	-	-
	Adjustments for interest income	-	-
	Adjustments for share-based payments	-	-
	Adjustments for fair value losses (gains)	-	-
	Adjustments for undistributed profits of associates	-	-
	Other adjustments for which cash effects are investing or financing cash flow	-	-
	Other adjustments to reconcile profit (loss)	-	-
	Other adjustments for non-cash items	-	-
	Total adjustments for reconcile profit (loss)	**(913.95)**	**(368.64)**
	Net cash flows from (used in) operations	**(170.46)**	**155.31**
	Dividends received	-	-
	Interest paid	-	-
	Interest received	-	-
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) operating activities	**(170.46)**	**155.31**
B	**Cash flows from used in investing activities**		
	Cash flows from losing control of subsidiaries or other businesses	-	-
	Cash flows used in obtaining control of subsidiaries or other businesses	-	-
	Other cash receipts from sales of equity or debt instruments of other entities	-	-
	Other cash payments to acquire equity or debt instruments of other entities	-	-
	Proceeds from sales of property, plant and equipment	-	-
	Purchase of property, plant and equipment	-	-
	Proceeds from sales of investment property	-	-
	Purchase of investment property	-	-
	Proceeds from sales of intangible assets	-	-
	Purchase of intangible assets	-	-
	Proceeds from sales of intangible assets under development	-	-
	Purchase of intangible assets under development	-	-
	Proceeds from sales of goodwill	-	-
	Purchase of goodwill	-	-
	Proceeds from biological assets other than bearer plants	-	-
	Purchase of biological assets other than bearer plants	-	-
	Proceeds from government grants	-	-
	Proceeds from sales of other long-term assets	-	-
	Purchase of other long-term assets	-	-
	Cash advances and loans made to other parties	-	-
	Cash receipts from repayment of advances and loans made to other parties	-	-

ABSM & ASSOCIATES Chartered Accountants FRN: 015966C JAIPUR

BFL ASSET FINVEST LIMITED Tara Nagar Jaipur (Raj.)

	Cash payments for future contracts, forward contracts, option contracts and swap	-	-
	Cash receipts from future contracts, forward contracts, option contracts and swap	-	-
	Dividends received	-	-
	Interest received	-	-
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) investing activities	-	-
C	**Cash flows from used in financing activities**		
	Proceeds from issuing shares	-	-
	Proceeds from issuing other equity instruments	-	-
	Payments to acquire or redeem entity's shares	-	-
	Payments of other equity instruments	-	-
	Proceeds from exercise of stock options	-	-
	Proceeds from issuing debentures notes bonds etc	-	-
	Proceeds from borrowings	233.94	(148.00)
	Repayments of borrowings	-	-
	Payment of finance lease liabilities	-	-
	Payment of lease liabilities	-	-
	Dividends paid	-	-
	Interest paid	(63.96)	-
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) financing activities	**169.98**	**(148.00)**
Net increase (decrease) in cash and cash equivalents		**(0.48)**	**7.31**
Cash and cash equivalents cash flow statement at beginning of period		8.01	5.73
Cash and cash equivalents cash flow statement at end of period		**7.53**	**13.05**

4 The above Un-Audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respectives meetings held on Thursday, October 15, 2026.

5 The Statutory Auditors of the Company have carried out Limited Review of the above results for the Quarter and Half year ended September 30, 2026 in compliance with the Securities and Exchnage Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6 The Reserve Bank of India has issued the Reserve Bank of India (Non-Banking Financial Companies – Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025 circular no. RBI/DOR/2025-26/339 DOR.FIN.REC.No.258/03.10.119/2025-26 dated November 28, 2025. The Framework categorizes NBFCs in Base layer (NBFC-BL), Middle Layer (NBFC-ML) , UpperLayer,(NBFC-UL) and Top Layer (NBFC-TL). The Company is classified under "Base Layer" pursuant to the framework.

7 The EPS has been computed in accordance with the Indian Accounting Standard.

8 Provision for income-tax has not been made considering the nature of business.

9 The Company is primarily engaged in dealing in shares, Futures and Options. All other activities of the Company revolve around its main business. As such, there are no separate reportable operating segments as per IND AS 108-Operating Segments.

10 Disclosures pertaining to RBI Direction - RBI/DOR/2025-26/359 DOR.ACC.REC.No.278/21.04.018/2025-26 - Reserve Bank of India (NonBanking Financial Companies — Financial Statements: Presentation and Disclosures) Directions, 2025 dated November 28, 2025, as amended :

(1) Read with RBI Direction - RBI/DOR/2025-26/352 DOR.STR.REC.271/21.04.048 /2025-26 - Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025.

a) The Company has not transferred/acquired any loan not in default through assignment during the quarter and half year ended September 30, 2026.

b) The Company has not transferred/acquired any stressed asset through assignment during the quarter and half year ended September 30, 2026.

11 The Company does not have any subsidiary/associate/joint venture company(ies), as on September 30, 2026.

12 Previous year/period figures have been regrouped/rearranged/reclassified, wherever considered necessary, to make them comparable.

13 There being no outstanding portfolio loans, no provision has been made for ECL.

14 The above un-audited financial results are available on the website of the stock exchange **www.bseindia.com** and on the website of the company **www.bflfin.com**.

By order of the Board
For BFL Asset Finvest Limited

ABSM & ASSOCIATES Chartered Accountants FRN: 015966C JAIPUR

BFL ASSET FINVEST LIMITED 1 Tara Nagar Jaipur (Raj)

Mahendra Kumar Baid
(Managing Director)
DIN: 00009828

Date: October 15, 2026
Place: Jaipur

Independent Auditor's Limited Review Report on Un-Audited standalone Quarterly and Half yearly financial results of BFL Asset Finvest Limited under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
BFL Asset Finvest Limited,
1, Tara Nagar, Ajmer Road,
Jaipur-302006 (Rajasthan)

Dear Sir(s),

1. We have reviewed the accompanying statement of Un-Audited Financial Results of **BFL Asset Finvest Limited** for the Quarter and Half-year ended on **September 30, 2026** being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (" the Regulations").

2. This Statement is the responsibility of the Company's Management and approved by the Board of Directors and has been approved by the Board of Directors and prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (IND AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Results based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement read with notes thereon, prepared in accordance with the applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with relevant Rules and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR ABSM & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO.: 015966C

ABSM & ASSOCIATES • FRN: 015966C JAIPUR • Chartered Accountants

DATE: OCTOBER 15, 2026
PLACE: JAIPUR

ANOOP BHATIA
PARTNER
M. NO.: 402527
UDIN: 26402527GLFEZM7303